

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

CYRIL C. ANUFORO,

Criminal No. 05-2156 (JRT/FLN)

Plaintiff,

v.

**ORDER ADOPTING
REPORT AND RECOMMENDATION
OF MAGISTRATE JUDGE**

COMMISSIONER OF INTERNAL
REVENUE SERVICE,

Defendant.

P Chinedu Nwaneri, **NWANERI & ASSOCIATES PLLC**, 2147
University Avenue West, Suite 105, St Paul, MN 55114, for plaintiff.

Thomas M. Newman, **UNITED STATES DEPARTMENT OF
JUSTICE**, Post Office Box 7238, Ben Franklin Station, Washington, DC
20044, for defendant.

Based upon the Findings of Fact, Conclusions of Law, and Recommendation by
United States Magistrate Judge Franklin L. Noel dated August 22, 2007, all the files and
records, and no objections having been filed to said Report and Recommendation,

IT IS HEREBY ORDERED that Defendant's Second Motion to Dismiss for
Lack of Jurisdiction [Docket No. 22] is GRANTED and this case is dismissed without
prejudice. It is further ORDERED that Plaintiff's Motion to Dismiss Defendant's Second
Motion to Dismiss [Docket No. 35] is DENIED.

DATED: September 10, 2007
at Minneapolis, Minnesota.

s/John R. Tunheim
JOHN R. TUNHEIM
United States District Judge